

**IC 4-20.5-14****Chapter 14. Cession of Jurisdiction to the United States for Post Offices and Other Structures****IC 4-20.5-14-1****Types of structures**

Sec. 1. Subject to section 2 of this chapter, the jurisdiction of the state is ceded to the United States over all property within Indiana selected and acquired by the United States for the purpose of erecting any of the following:

- (1) A post office.
- (2) A custom house.
- (3) Any other structure exclusively owned by the United States and used for its purposes.

*As added by P.L.7-1993, SEC.7.*

**IC 4-20.5-14-2****Conditions**

Sec. 2. The cession of property to the United States under this chapter is subject to the following conditions:

- (1) An agent of the United States, having knowledge of the facts, must file an accurate, certified description and plat of the property acquired by the United States with the land office.
- (2) The state retains concurrent jurisdiction with the United States in and over the property, so that civil or criminal process issued under the state or orders of a state court or judicial officer can be executed:
  - (A) by the proper officers of the state;
  - (B) upon a person subject to that process;
  - (C) within the limits of the property ceded; and
  - (D) in the same manner and to the same effect as if jurisdiction had not been ceded to the United States.

*As added by P.L.7-1993, SEC.7.*

**IC 4-20.5-14-3****Exemption from taxes and assessments; exceptions**

Sec. 3. (a) This section does not apply to taxes or assessments levied by the state upon the gross receipts or income of an association, a corporation, a firm, a partnership, or a person received on account of the performance of contracts or other activities upon the property.

(b) After the United States acquires property subject to this chapter, the property is exempt from all taxes and assessments as long as the United States owns the property.

*As added by P.L.7-1993, SEC.7.*